

Form <b>F-66 (IA-2)</b> (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205200500000</div> <div>City of North Liberty</div> <div>P.O. Box 77</div> <div>North Liberty, IA 52317</div>			
CITY OF <div>North Liberty</div> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	6,127,781		6,127,781	6,096,678	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	6,127,781		6,127,781	6,096,678	
Delinquent property taxes	0		0	0	
TIF revenues	3,518,713		3,518,713	3,317,494	
Other city taxes	311,708	0	311,708	90,979	
Licenses and permits	507,326	0	507,326	672,350	
Use of money and property	143,887	1,847	145,734	131,024	
Intergovernmental	2,152,197	0	2,152,197	2,310,779	
Charges for fees and service	1,674,579	6,221,124	7,895,703	6,708,297	
Special assessments	1,067	0	1,067	3,000	
Miscellaneous	647,785	230,534	878,319	587,347	
Other financing sources	13,965,701	4,610,750	18,576,451	12,254,440	
Total revenues and other sources	29,050,744	11,064,255	40,114,999	32,172,388	
Expenditures and Other Financing Uses					
Public safety	2,315,057	0	2,315,057	2,275,948	
Public works	1,424,544	0	1,424,544	1,500,515	
Health and social services	97,000	0	97,000	131,000	
Culture and recreation	3,208,940	0	3,208,940	3,113,501	
Community and economic development	898,262	0	898,262	1,328,788	
General government	1,293,854	0	1,293,854	1,294,293	
Debt service	6,658,095	0	6,658,095	3,907,614	
Capital projects	5,468,736	0	5,468,736	10,216,650	
Total governmental activities expenditures	21,364,488	0	21,364,488	23,768,309	
Business type activities	0	7,308,718	7,308,718	7,904,821	
Total ALL expenditures	21,364,488	7,308,718	28,673,206	31,673,130	
Other financing uses, including transfers out	5,579,936	2,944,715	8,524,651	7,402,940	
Total ALL expenditures/And other financing uses	26,944,424	10,253,433	37,197,857	39,076,070	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,106,320	810,822	2,917,142	-6,903,682	
Beginning fund balance July 1, 2013	4,578,018	3,831,405	8,409,423	7,439,798	
Ending fund balance June 30, 2014	6,684,338	4,642,227	11,326,565	536,116	
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 5,610,000	Other long-term debt	\$ 0		
Revenue debt	\$ 17,248,000	Short-term debt	\$ 0		
TIF Revenue debt	\$ 19,841,000				
		General obligation debt limit	\$ 54,503,983		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
		11/20/14			
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Tracey Mulcahey	→	319	626-5700		
Signature of Mayor or other City official (Name and Title)			Date signed		
			11/25/2014		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014				CITY OF North Liberty			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>				
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	4,373,633	871,087		883,061	0	0	6,127,781			6,127,781	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	4,373,633	871,087		883,061	0	0	6,127,781		T01	6,127,781	4
5	Delinquent property taxes	0			0	0	0	0		T01	0	5
6	Total property tax	4,373,633	871,087		883,061	0	0	6,127,781			6,127,781	6
7	TIF revenues			3,518,713				3,518,713		T01	3,518,713	7
	Other city taxes											
8	Utility tax replacement excise taxes	38,188	11,346	0	9,272	0	0	58,806		T15	58,806	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	170,879	0	0	0	0	0	170,879	0	T15	170,879	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	18,761	0	0	0	0	0	18,761	0	T19	18,761	12
13	Hotel/motel tax	63,262	0	0	0	0	0	63,262	0	T19	63,262	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	291,090	11,346	0	9,272	0	0	311,708	0		311,708	15
16	Section B - LICENSES AND PERMITS	507,326	0	0	0	0	0	507,326	0	T29	507,326	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	24,200	13	0	0	4	0	24,217	1,847	U20	26,064	18
19	Rents and royalties	119,670	0	0	0	0	0	119,670	0	U40	119,670	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	143,870	13	0	0	4	0	143,887	1,847		145,734	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	3,700	0	3,700	0	B89	3,700	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	3,700	0	3,700	0		3,700	33
34												34
35												35
36												36
37												37
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF North Liberty			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		1,335,444					1,335,444		C46	1,335,444	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	142,502	6,815	0	0	474,543	0	623,860	0	C89	623,860	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	142,502	1,342,259	0	0	474,543	0	1,959,304	0		1,959,304	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	25,168	0	0	0	0	0	25,168	0	D89	25,168	64
65	Township contributions	164,025	0	0	0	0	0	164,025	0	D89	164,025	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	189,193	0	0	0	0	0	189,193	0		189,193	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	331,695	1,342,259	0	0	478,243	0	2,152,197	0		2,152,197	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	2,827,805	A91	2,827,805	73
74	Sewer	0	0	0	0	0	0	0	3,213,043	A8Ø	3,213,043	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	516,174	0	0	0	0	0	516,174	0	A81	516,174	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF North Liberty			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	75	0	0	0	0	0	75	0	A94	75	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	180,276	A80	180,276	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	13,990	0	0	0	0	0	13,990	0	A89	13,990	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	10,370	0	0	0	0	0	10,370	0	A89	10,370	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	170	0	0	0	0	0	170	0	A03	170	98
99	Library charges	2,454	0	0	0	0	0	2,454	0	A89	2,454	99
100	Park, recreation, and cultural charges	926,794	0	0	0	0	0	926,794	0	A61	926,794	100
101	Animal control charges	580	0	0	0	0	0	580	0	A89	580	101
102	Other charges - Specify	203,972	0	0	0	0	0	203,972	0		203,972	102
103	zoning/subdivision, mowing, snow removal, maps, photocopies	0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	1,674,579	0	0	0	0	0	1,674,579	6,221,124		7,895,703	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,067	0	0	0	0	0	1,067	0	U01	1,067	106
107	Section G - MISCELLANEOUS											107
108	Contributions	35,244	0	0	0	83,777	0	119,021	66,259	U99	185,280	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	41,821	0	0	0	0	0	41,821	0	U30	41,821	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	79,704	0	0	74	311,497	0	391,275	0		391,275	113
114	Refunds and reimbursements	13,065	0	0	0	0	0	13,065	0		13,065	114
115	Penalties	82,603	0	0	0	0	0	82,603	0		82,603	115
116	Utility Deposits	0	0	0	0	0	0	0	164,275		164,275	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	252,437	0	0	74	395,274	0	647,785	230,534		878,319	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF North Liberty					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	7,575,697	2,224,705	3,518,713	892,407	873,521	0	15,085,043	6,453,505		21,538,548	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	7,296	0	0	0	0	0	7,296	0	NR	7,296	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	435,000	0	0	2,728,337	4,355,000	0	7,518,337	2,526,167	NR	10,044,504	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	2,096,393	0		342,963	1,152,622	0	3,591,978	2,084,583		5,676,561	127
128	Internal TIF loans and transfers in	0	0	0	2,848,090		0	2,848,090	0		2,848,090	128
129		0	0	0		0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	2,538,689	0	0	5,919,390	5,507,622	0	13,965,701	4,610,750		18,576,451	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	10,114,386	2,224,705	3,518,713	6,811,797	6,381,143	0	29,050,744	11,064,255		40,114,999	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	4,709,053	525,614	273,979	335,059	-1,265,687	0	4,578,018	3,831,405		8,409,423	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	14,823,439	2,750,319	3,792,692	7,146,856	5,115,456	0	33,628,762	14,895,660		48,524,422	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF North Liberty			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,589,906	0	0	0	0	0	1,589,906		E62	1,589,906	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	9,376	0	0	0	0	0	9,376		E89	9,376	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	351,276	0	0	0	0	0	351,276		E24	351,276	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	354,373	0	0	0	0	0	354,373		E66	354,373	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	10,126	0	0	0	0	0	10,126		E32	10,126	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	2,315,057	0	0	0	0	0	2,315,057			2,315,057	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF North Liberty			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	2,977	761,119	0	0	0	0	764,096		E44	764,096	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	27,218	0	0	0	0	0	27,218		E44	27,218	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	68,703	0	0	0	0	68,703		E44	68,703	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	490,470	0	0	0	0	0	490,470		E81	490,470	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	74,057	0	0	0	0	0	74,057		E89	74,057	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	594,722	829,822	0	0	0	0	1,424,544			1,424,544	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF North Liberty			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	97,000	0	0	0	0	0	97,000		E79	97,000	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	97,000	0	0	0	0	0	97,000			97,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF North Liberty					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	690,941	0	0	0	0	0	690,941		E52	690,941	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	700,786	0	0	0	0	0	700,786		E61	700,786	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	1,161,253	0	0	0	0	0	1,161,253		E61	1,161,253	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	9,684	0	0	0	0	0	9,684		E03	9,684	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	646,276	0	0	0	0	0	646,276		E61	646,276	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	3,208,940	0	0	0	0	0	3,208,940			3,208,940	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	1,080	0	0	0	0	0	1,080		E89	1,080	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	57,000		280,560	0	0	0	337,560		E89	337,560	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	310,998	0	0	0	0	0	310,998		E29	310,998	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	248,624	0	0	0	0	0	248,624		E89	248,624	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	617,702	0	280,560	0	0	0	898,262			898,262	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF North Liberty			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	23,099	0	0	0	0	0	23,099		E29	23,099	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,024,356	0	0	0	0	0	1,024,356		E23	1,024,356	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,802	0	0	0	0	0	1,802		E89	1,802	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	195,843	0	0	0	0	0	195,843		E25	195,843	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	48,754	0	0	0	0	0	48,754		E89	48,754	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	1,293,854	0	0	0	0	0	1,293,854			1,293,854	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	4,168,095	0	0	4,168,095			4,168,095	177
178		0	0	0	2,490,000	0	0	2,490,000			2,490,000	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	6,658,095	0	0	6,658,095			6,658,095	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		1,229,286	0		0	4,239,450	0	5,468,736			5,468,736	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	1,229,286	0	0	0	4,239,450	0	5,468,736			5,468,736	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	1,229,286	0	0	0	4,239,450	0	5,468,736			5,468,736	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	9,356,561	829,822	280,560	6,658,095	4,239,450	0	21,364,488			21,364,488	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF North Liberty			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,686,165	E91	1,686,165	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							1,500,818	1,500,818	E80	1,500,818	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							65,187	65,187	E80	65,187	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF North Liberty					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								4,056,548		4,056,548	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								7,308,718		7,308,718	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	9,356,561	829,822	280,560	6,658,095	4,239,450	0	21,364,488	7,308,718		28,673,206	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	1,394,634	1,204,212		0	133,000	0	2,731,846	2,944,715		5,676,561	255
256	Internal TIF loans/repayments and transfers out	0	0	2,848,090	0		0	2,848,090	0		2,848,090	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	1,394,634	1,204,212	2,848,090	0	133,000	0	5,579,936	2,944,715		8,524,651	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	10,751,195	2,034,034	3,128,650	6,658,095	4,372,450	0	26,944,424	10,253,433		37,197,857	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	0	0			0	263
264	<b>Restricted</b>	10,630	716,285	664,042	488,761	1,587,021	0	3,466,739			3,466,739	264
265	<b>Committed</b>	0	0	0	0	0	0	0			0	265
266	<b>Assigned</b>	1,121,264	0	0	0	40,993	0	1,162,257			1,162,257	266
267	<b>Unassigned</b>	2,940,350	0	0	0	-885,008	0	2,055,342			2,055,342	267
268	<b>Total Governmental</b>	4,072,244	716,285	664,042	488,761	743,006	0	6,684,338			6,684,338	268
269	<b>Proprietary</b>								4,642,227		4,642,227	269
270	<b>Total ending fund balance June 30, 2014</b>	4,072,244	716,285	664,042	488,761	743,006	0	6,684,338	4,642,227		11,326,565	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	14,823,439	2,750,319	3,792,692	7,146,856	5,115,456	0	33,628,762	14,895,660		48,524,422	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF North Liberty

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 4,888,474

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year				Debt Outstanding JUNE 30, 2014						Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)						
1. Water utility	19U \$ 5,105,000	29U \$ 1,210,000	39U \$ 1,645,000	49U \$ 0	49U \$ 0	49U \$ 4,670,000	49U \$ 0	191 \$ 219,462					
2. Sewer utility	19U 11,219,000	29U 1,315,000	39U 1,926,000	49U 0	49U 0	49U 10,608,000	49U 0	189 298,923					
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	192 0						
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	193 0						
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	194 0						
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	189 0						
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	189 0						
8. TIF revenue	19U 18,911,000	29U 3,540,000	39U 2,610,000	49U 0	49U 19,841,000	49U 0	189 511,399						
9. Other-Specify GO	19U 4,735,000	29U 3,965,000	39U 3,090,000	49U 5,610,000	49U 0	49U 0	189 105,199						
10. Road Use Revenue	19U 1,720,000	29U 0	39U 110,000	49U 0	49U 0	49U 1,610,000	189 39,740						
11. Rural Econ Dev Loan Program	19U 360,000	29U 0	39U 0	49U 0	49U 0	49U 360,000	189 0						
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	189 0						
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	189 0						
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	189 0						
Total long-term debt	42,050,000	10,030,000	9,381,000	5,610,000	19,841,000	17,248,000	0	1,174,723					

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	1,090,079,662
x .05 = \$	54,503,983

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					REMARKS
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$	0	\$	0	0	11,326,565
11,326,565						
REMARKS	V98					